

Hearing Date and Time: January 17, 2008 at 10:00 A.M.

Response Date and Time: January 11, 2008 at 4:00 P.M.

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

**JOHNSON CONTROLS, INC.'S RESPONSE TO MOTION FOR ORDER PURSUANT  
TO 11 U.S.C. §§ 105 (a) AND 502(c) ESTIMATING OR PROVISIONALLY ALLOWING  
CERTAIN UNRECONCILED CLAIMS SOLELY FOR PURPOSES OF  
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING**

Johnson Controls, Inc. (“JCI”) hereby objects to the Motion of Delphi Corporation and its debtor affiliates (“Delphi”) seeking to estimate or provisionally allow certain unreconciled claims solely for purposes of administration of the proposed discount rights offering. The Controls Group of JCI filed claim number 5976 in the amount of \$53,133.90 and has provided supporting invoices detailing the basis for this claim. There is no reason to estimate the claim in the amount of only \$4,043.46 as proposed by Delphi in its motion, and this low estimated

amount would fail to preserve JCI's rights under the plan if it is confirmed and if JCI opted to participate in the Discount Rights Offering for the full amount of its claim. Consequently, Delphi's motion to estimate this claim number 5976 at \$4,043.46 for purposes of the Discount Rights Offering should be denied and instead the claim should be estimated in the amount of \$53,133.90.

Dated: January 11, 2008

RESPECTFULLY SUBMITTED

Johnson Controls, Inc.

By: /s/ Elena Lazarou

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